

The comments in this article are designed to make members of PPASS aware of possible deductions and tax credits when completing their 1988 personal income tax return. Due to the limited space available and the complicated nature of the income tax rules, we are unable to adequately ad-

dress every possible circumstance. Consequently, we recommend that you consult with a professional advisor to determine what is appropriate for your own specific requirements.

REPRINTED WITH PERMISSION OF PPASS (POST POLIO AWARENESS SUPPORT SOCIETY). This article was written by PPASS Society auditor, Alex Burnell of the firm Burnell & Petersen, Chartered Accountants, #100 - 3930 Shelbourne Street, Victoria, B.C. V8P 5P6. (Nov/88)

Letter From the Minister of Finance - Michael Wilson

December 22, 1988

Mr. & Mrs. Donald Black
31 Ballyronan Road
Don Mills, Ontario
M3B 1V2

Dear Mr. & Mrs. Black:

I am pleased to inform you that, as a result of your efforts on behalf of individuals whose immune systems have been seriously weakened due to environmental factors, a number of items required to maintain or restore the health of such persons will be eligible for tax assistance beginning in 1988. I am enclosing a copy of the relevant press release announcing this development.

Specifically, for individuals diagnosed by a licensed medical practitioner to be chronically environmentally hypersensitive, the following items are now eligible for tax assistance:

- water filtration devices and non-carbonated bottled water required to permit consumption tolerance;
- electric furnace if the existing non-electric furnace is no more than five years old; and
- fixed or portable air intake purifiers, but not including air conditioners or heat pumps.

Upon initially submitting a claim for these items, it will be necessary to provide a letter from a licensed medical practitioner certifying that the individual in respect of whom the purchase was made is diagnosed as being chronically environmentally hypersensitive and that the items are prescribed by that physician as part of the treatment. In this way tax assistance will be focused on those who are required to purchase such items rather than to the broader range of individuals who purchase the items for reasons of personal preference. Thus, in the case of bottled water, claimants are to prorate expenses to reflect their portion of total household consumption.

I would also like to take up your kind offer to provide a copy of this letter to the relevant newsletters so that the individuals who believe that they might be eligible for tax assistance can better understand the range of items now covered and the administrative requirements involved.

Yours sincerely,

Michael H. Wilson

c.c. Mr. Alan Redway, M.P.
Mr. Patrick Boyer, M.P.